

INSTRUCTIONS

WHO MUST FILE. Every distributor licensed to sell pickle card units in Nebraska must file the Nebraska Schedule I - Distributor Activity Report. A report is required for every month, or portion thereof, a business is licensed, even though there may not have been any activity.

WHEN AND WHERE TO FILE. This report must accompany the Nebraska Distributor of Pickle Cards Tax Return, Form 51A, which is to be filed with the Nebraska Department of Revenue on or before the 30th day of the month or on or before the last day of the month, whichever comes first, following the tax period covered by the return. Please make a copy of this report for your records.

SUMMARY OF SALES - LICENSED ORGANIZATION. Identify the name and state identification number of each licensed organization with whom you had sales activity for the tax period covered by the return. For each organization, identify the number of units sold less allowable returns (column A), the gross proceeds of units sold less the gross proceeds of allowable returns (column B), and the definite profit of units sold less the definite profit of allowable returns (column C). These should be net figures if you have accepted returned units during the tax period covered by the return. Negative figures should be bracketed.

In addition, you must attach to the Nebraska Schedule I - Distributor Activity Report a detailed report for all units sold and returned during the tax period covered by the report. For each licensed organization, you must provide the organization's state identification number, the form number of each pickle card unit sold and/or returned, a description of each unit sold and/or returned (for example: Nevada Club). If multiple units of the same product were sold to a licensed organization, each entry may be summarized by form number, including quantity sold and/or returned. You must record and maintain (but do not need to report) the serial number of each unit sold and/or returned and the state identification stamp number assigned to each unit.

For pickle card units sold to out-of-state customers, the name of the purchaser and the number of pickle card units sold must be provided.

The detailed report may be provided in your own format, provided all of the required information is included.

SPECIFIC INSTRUCTIONS

COLUMN A. Enter the net number of pickle card units sold to each licensed organization.

COLUMN B. Enter the net gross proceeds of pickle card units sold to each licensed organization.

COLUMN C. Enter the net definite profit of pickle card units sold to each licensed organization.

LINE 7. Enter the totals from any additional schedules.

LINE 8. Enter the total number of units sold from column A and enter the amount on line 1 of the Nebraska Distributor of Pickle Cards Tax Return, Form 51A.

LINE 9. Enter the total gross proceeds of units sold from column B and enter the amount on line 2 of the Nebraska Distributor of Pickle Cards Tax Return, Form 51A.

LINE 10. Enter the total definite profit of units sold from column C and enter the amount on line 3 of the Nebraska Distributor of Pickle Cards Tax Return, Form 51A.

INVENTORY OF PICKLE CARD UNITS

LINE 11. Enter the total number of units on hand as of the beginning date of the tax period. This can be based upon a physical inventory or a computed inventory record maintained by your business.

LINE 12. Enter the net number of pickle card units which you have purchased from licensed manufacturers during the tax period covered by the report.

LINE 14. Enter the net number of pickle card units sold in Nebraska during the tax period covered by the report.

LINE 15. Enter the net number of pickle card units sold to out-of-state customers during the tax period covered by the report.

LINE 17. Enter the computed number of units on hand as of the ending date of the tax period covered by the report. This amount will be the beginning inventory on the next monthly report.